

109TH CONGRESS  
1ST SESSION

# S. 162

To amend chapter 99 of the Internal Revenue Code of 1986 to clarify that certain coal industry health benefits may not be modified or terminated.

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## IN THE SENATE OF THE UNITED STATES

JANUARY 25, 2005

Mr. ROCKEFELLER introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend chapter 99 of the Internal Revenue Code of 1986 to clarify that certain coal industry health benefits may not be modified or terminated.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. PROTECTION OF COAL INDUSTRY HEALTH**  
4       **BENEFITS.**

5       Section 9711(g) of the Internal Revenue Code of  
6       1986 (relating to rules applicable to this part and part  
7       II) is amended by adding at the end the following new  
8       paragraph:

9               “(3) PROHIBITION ON TERMINATION AND MODI-  
10       FICATION OF BENEFITS.—Except as provided in

1 subsection (d), the benefits required to be provided  
2 by a last signatory operator under this chapter may  
3 not be terminated or modified by any court in a pro-  
4 ceeding under title 11 of the United States Code or  
5 by agreement at any time when such operator is  
6 participating in such a proceeding.”.

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